



Trustees' Financial Summary

FY2015-16

Submit ID: 0783-98285140

43 Roosevelt County

0783 Brockton H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Margery Shanks **Phone #:** (406) 786-3195

(Signature)

(Date)

Chair, Board of Trustees: Sammy Nygard

(Signature)

(Date)

County Superintendant Jeri Toavs

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
016	State Voc. Ed.	STATE		
115	BNSF ComputerGrant	LOCAL		
220	Rentals Deposit	LOCAL		
303	Jobs for Montana Graduates	STATE		State
314	Sale of Property	LOCAL		
378	Jobs for Montana Graduates	STATE		State
412	"REAP	FEDERAL		
450	Carl Perkins	FEDERAL		
454	Carl Perkins	FEDERAL		
910	Budget Amendment			

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	39,378.99	21,780.00		7,185.01
02	Taxes Receivable - Real and Personal (120-149)	527.62	628.45		
03	Taxes Receivable - Protested (150-159)	32.34	16.70		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	39,938.95	22,425.15		7,185.01
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	559.96	645.15		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	39,378.99	21,780.00		7,185.01
52	TOTAL FUND BALANCE/EQUITY	39,378.99	21,780.00		7,185.01
53	TOTAL LIABILITIES AND FUND BALANCE	39,938.95	22,425.15		7,185.01

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		72,267.33	14,611.42	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		72,267.33	14,611.42	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		72,267.33	14,611.42	
52	TOTAL FUND BALANCE/EQUITY		72,267.33	14,611.42	
53	TOTAL LIABILITIES AND FUND BALANCE		72,267.33	14,611.42	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,298.68		6,841.77	681.76
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,298.68		6,841.77	681.76
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,298.68		6,841.77	681.76
52	TOTAL FUND BALANCE/EQUITY	1,298.68		6,841.77	681.76
53	TOTAL LIABILITIES AND FUND BALANCE	1,298.68		6,841.77	681.76

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			356,082.66	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			356,082.66	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			356,082.66	
52	TOTAL FUND BALANCE/EQUITY			356,082.66	
53	TOTAL LIABILITIES AND FUND BALANCE			356,082.66	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	961.63	9,828.68		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	961.63	9,828.68		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	961.63	9,828.68		
52	TOTAL FUND BALANCE/EQUITY	961.63	9,828.68		
53	TOTAL LIABILITIES AND FUND BALANCE	961.63	9,828.68		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			15,072.85	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			15,072.85	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			15,072.85	
52	TOTAL FUND BALANCE/EQUITY			15,072.85	
53	TOTAL LIABILITIES AND FUND BALANCE			15,072.85	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	12,976.96	17,266.49
1112	District Levy - Personal Property	729.53	318.69
1114	District Levy - Pers Prop/Mobile Homes	38.83	31.36
1190	Penalties and Interest on Taxes	9.24	17.11
3110	Direct State Aid	225,227.21	256,350.03
3111	Quality Educator	17,004.78	13,718.99
3112	At Risk Student	3,311.19	3,144.90
3113	Indian Education For All	448.80	668.16
3114	American Indian Achievement Gap	4,000.00	6,150.00
3115	State Spec Ed Allowable Cost Pymt to Districts	13,076.87	5,487.09
3116	Data For Achievement	330.00	640.00
3118	Natural Resource Development	1,392.29	2,603.77
3120	State Guaranteed Tax Base Aid	138,156.15	159,015.45
3444	State School Block Grant	6,468.83	6,468.83
3446	SB96 Block Grant Reimbursement	472.09	0.00
6100	Material Prior Period Revenue Adjustments	776.26	110.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		424,419.03	471,991.25

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	142,085.73	200,254.36
			2XX	Personal Services - Employee Benefits	45,684.89	54,636.57
			3XX	Purchased Professional and Technical Services	0.00	3,440.00
			4XX	Purchased Property Services	0.00	830.42
			5XX	Other Purchased Services	58.00	749.01
			6XX	Supplies and Materials	62.83	14,238.89
			810	Dues and Fees	0.00	359.78
		222X	Educational Media Services			
			6XX	Supplies and Materials	188.50	436.08
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	12,722.58	31,246.15
			2XX	Personal Services - Employee Benefits	0.00	5,892.00
			3XX	Purchased Professional and Technical Services	11,129.48	1,700.81
			5XX	Other Purchased Services	5,521.62	2,559.75
			6XX	Supplies and Materials	628.46	180.00
			810	Dues and Fees	199.00	380.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		21,025.52	31,233.54
		2XX Personal Services - Employee Benefits		0.00	4,348.00
		6XX Supplies and Materials		253.07	296.04
		25XX Support Services - Business			
		1XX Personal Services - Salaries		14,538.60	17,307.79
		4XX Purchased Property Services		0.00	149.63
		5XX Other Purchased Services		560.44	725.18
		6XX Supplies and Materials		95.49	357.86
		26XX Operation and Maintenance of Plant Services			
		1XX Personal Services - Salaries		26,899.51	28,999.50
		4XX Purchased Property Services		13,783.06	17,585.98
		6XX Supplies and Materials		246.20	3,340.97
		27XX Student Transportation Services			
		1XX Personal Services - Salaries		372.47	0.00
280	Special Education - Local and State				
	1XXX Instruction				
		1XX Personal Services - Salaries		30,334.81	7,342.02
		3XX Purchased Professional and Technical Services		0.00	532.22
		8XX Other Expenditures		368.44	0.00
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials		0.00	78.76
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		6XX Supplies and Materials		0.00	230.04
710	School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		1XX Personal Services - Salaries		2,149.37	118.47
		5XX Other Purchased Services		227.70	0.00
		6XX Supplies and Materials		168.68	677.33
720	School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		1XX Personal Services - Salaries		27,947.99	12,899.63
		4XX Purchased Property Services		150.00	0.00
		5XX Other Purchased Services		3,244.14	3,368.09
		6XX Supplies and Materials		409.93	946.39
		810 Dues and Fees		0.00	149.00
910	Food Services				
	31XX Food Services				
		1XX Personal Services - Salaries		1,534.82	0.00
		5XX Other Purchased Services		373.75	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
910	Budget Amendment					
	180	Summer School				
		1XXX	Instruction			
			1XX Personal Services - Salaries	21,666.42	0.00	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	0.00	19,215.21	
			2XX Personal Services - Employee Benefits	0.00	5,206.19	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>384,631.50</u>	<u>472,011.66</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					39,399.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					471,991.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					472,011.66	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					39,378.99	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	10,817.36	23,732.08
	1112 District Levy - Personal Property	98.62	267.83
	1114 District Levy - Pers Prop/Mobile Homes	23.36	38.59
	1190 Penalties and Interest on Taxes	2.08	20.61
	2220 County On-Schedule Trans Reimb	7,700.00	1,540.00
	3210 State On-Schedule Trans Reimb	964.61	1,281.12
	3444 State School Block Grant	1,249.38	1,249.38
	6100 Material Prior Period Revenue Adjustments	-1,657.68	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		19,197.73	28,129.61

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		2,600.00	0.00
	25XX Support Services - Business				
		1XX Personal Services - Salaries		1,100.00	1,730.78
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		4,360.00	5,587.34
		4XX Purchased Property Services		5,890.36	2,127.23
		5XX Other Purchased Services		22.40	23.00
		6XX Supplies and Materials		2,281.15	1,489.87
		810 Dues and Fees		0.00	50.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				16,253.91	11,008.22



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					4,658.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					28,129.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					11,008.22	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					21,780.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	3220 State Food Services Match	316.96	0.00
	4550 Federal Child Nutrition	101,438.90	103,258.13
	6100 Material Prior Period Revenue Adjustments	160.36	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		101,916.22	103,258.13

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	25,853.66	30,319.96
			2XX	Personal Services - Employee Benefits	0.00	953.06
			4XX	Purchased Property Services	3,513.00	4,222.00
			5XX	Other Purchased Services	184.00	609.87
			6XX	Supplies and Materials	67,889.03	70,080.80
			810	Dues and Fees	37.50	122.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				97,477.19	106,308.19	

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						10,235.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						103,258.13 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						106,308.19 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,185.01 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	56,218.51	77,057.92
	6100 Material Prior Period Revenue Adjustments	2,495.60	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		58,714.11	77,057.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	45,989.26	44,496.63
		23XX	Support Services - General Administration			
			2XX	Personal Services - Employee Benefits	2,827.22	6,294.64
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	5,136.18	6,351.45
		25XX	Support Services - Business			
			2XX	Personal Services - Employee Benefits	3,140.00	3,521.18
		26XX	Operation and Maintenance of Plant Services			
			2XX	Personal Services - Employee Benefits	6,058.41	6,347.37
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	462.98	897.90
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	4,942.43	1,483.56
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX	Personal Services - Employee Benefits	619.98	316.80
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	115.90	0.00
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	4,329.58	2,558.89
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	3,737.94	4,521.93
910	Budget Amendment					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	0.00	3,135.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				77,359.88	79,926.31	



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					75,135.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					77,057.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					79,926.31	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					72,267.33	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
016	State Voc. Ed.	
	3900 State Career & Technical Ed Entitlement	1,340.00
303	Jobs for Montana Graduates	
	3290 State - Other State Grants	26,000.00
378	Jobs for Montana Graduates	
	3290 State - Other State Grants	3,612.10
412	"REAP"	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,416.00
454	Carl Perkins	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	3,922.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		50,290.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
115	BNSF ComputerGrant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		2,405.02
			115 Subtotal		2,405.02
303	Jobs for Montana Graduates				
	329 State Miscellaneous Grants				
	1XXX Instruction				
			1XX Personal Services - Salaries		12,262.55
			2XX Personal Services - Employee Benefits		2,001.36
			5XX Other Purchased Services		337.40
			6XX Supplies and Materials		2,849.71
			303 Subtotal		17,451.02
314	Sale of Property				
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services		5,000.00
			7XX Property and Equipment Acquisition		5,160.00
			314 Subtotal		10,160.00
378	Jobs for Montana Graduates				
	329 State Miscellaneous Grants				
	1XXX Instruction				
			5XX Other Purchased Services		1,136.24
			6XX Supplies and Materials		1,267.39



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		609.50
			378 Subtotal		3,013.13
412	"REAP				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		3,381.25
			5XX Other Purchased Services		1,600.00
			6XX Supplies and Materials		6,974.41
		24XX	Support Services - School Administration		
			5XX Other Purchased Services		1,304.10
			810 Dues and Fees		2,156.24
			412 Subtotal		15,416.00
454	Carl Perkins				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		3,866.00
			454 Subtotal		3,866.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					52,311.17

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	16,632.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,290.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	52,311.17	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,611.42	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
016 State Voc. Ed.	1,340.00	0.00	1,340.00
115 BNSF ComputerGrant	0.00	2,405.02	-2,405.02
303 Jobs for Montana Graduates	26,000.00	17,451.02	8,548.98
314 Sale of Property	0.00	10,160.00	-10,160.00
378 Jobs for Montana Graduates	3,612.10	3,013.13	598.97
412 "REAP	15,416.00	15,416.00	0.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
454 Carl Perkins	3,922.00	3,866.00	56.00
Total	50,290.10	52,311.17	-2,021.07



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	3260 State Driver's Education Reimbursement	972.19	1,049.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>972.19</u>	<u>1,049.93</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials	398.87	0.00	
			810 Dues and Fees	0.00	205.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				398.87	205.00	

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					453.75 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,049.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					205.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,298.68 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	700.00	0.00
	1910 Rentals	10,762.50	19,775.00
220	Rentals Deposit		
	1910 Rentals	0.00	600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,462.50	20,375.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			4XX Purchased Property Services	2,000.00	6,300.00	
			8XX Other Expenditures	350.00	0.00	
		26XX	Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	6,685.09	7,311.26	
			6XX Supplies and Materials	3,458.45	2,594.47	
			7XX Property and Equipment Acquisition	1,509.18	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				14,002.72	16,205.73	

Schedule Of Changes Worksheet				Fund Code 20
Beginning Fund Balance				2,672.50 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				20,375.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				16,205.73 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				6,841.77 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	2,300.00	0.00
	4820 Federal Impact Aid - Title VIII	386,421.54	364,082.90
	6100 Material Prior Period Revenue Adjustments	0.00	125.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		388,721.54	364,208.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	43,985.63	52,032.00
		2XX	Personal Services - Employee Benefits	13,262.00	51,012.80
		3XX	Purchased Professional and Technical Services	942.61	1,058.00
		4XX	Purchased Property Services	0.00	164.55
		5XX	Other Purchased Services	832.85	2,253.00
		6XX	Supplies and Materials	1,859.35	4,860.88
		810	Dues and Fees	418.00	0.00
	222X Educational Media Services				
		6XX	Supplies and Materials	193.00	80.45
	23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	2,246.16	7,403.85
		3XX	Purchased Professional and Technical Services	2,711.50	34,482.30
		5XX	Other Purchased Services	9,168.19	4,274.56
		6XX	Supplies and Materials	467.55	2,078.17
		810	Dues and Fees	2,060.00	1,561.45
	24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	11,765.07	7,918.10
		2XX	Personal Services - Employee Benefits	0.00	2,174.00
		3XX	Purchased Professional and Technical Services	1,325.00	0.00
		4XX	Purchased Property Services	414.06	176.05
		5XX	Other Purchased Services	69.23	0.00
		6XX	Supplies and Materials	3,145.59	1,002.33
	25XX Support Services - Business				
		1XX	Personal Services - Salaries	4,553.90	3,461.56
		4XX	Purchased Property Services	112.00	278.55
		5XX	Other Purchased Services	250.37	2,645.38
		6XX	Supplies and Materials	386.59	1,498.45
	26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	13,380.31	11,971.30

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	0.00	1,270.75
			440 Bldg & Grounds Repair and Main Services	2,378.56	0.00
			4XX Purchased Property Services	16,627.53	25,351.45
			6XX Supplies and Materials	3,199.49	3,521.43
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	108.67	0.00
			5XX Other Purchased Services	270.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	838.05	1,748.09
			5XX Other Purchased Services	1,500.00	0.00
			6XX Supplies and Materials	7.00	10.00
			8XX Other Expenditures	2,000.00	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	226.40
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	0.00	1,827.50
			6XX Supplies and Materials	3,288.94	1,363.67
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,306.89	0.00
			5XX Other Purchased Services	816.03	3,960.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	0.00	14,274.60
			4XX Purchased Property Services	0.00	13,207.24
			5XX Other Purchased Services	9,875.58	5,125.80
			6XX Supplies and Materials	1,020.10	2,762.55
			810 Dues and Fees	4,837.00	50.00
	910 Food Services				
		31XX Food Services			
			4XX Purchased Property Services	385.91	0.00
			6XX Supplies and Materials	1,349.75	0.00
			810 Dues and Fees	85.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>163,443.46</u>	<u>267,087.21</u>



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Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance					258,961.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					364,208.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					267,087.21	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					356,082.66	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	457.89	503.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>457.89</u>	<u>503.74</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	1,003.80	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,003.80</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	457.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	503.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	961.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	3460 Montana Oil and Gas Tax	10,365.33	2,611.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>10,365.33</u>	<u>2,611.36</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	3,148.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>3,148.01</u>

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	10,365.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,611.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,148.01	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,828.68	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	29,460.72	28,837.38
	6100 Material Prior Period Revenue Adjustments	0.00	510.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>29,460.72</u>	<u>29,348.37</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	25,299.59	29,859.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>25,299.59</u>	<u>29,859.36</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	15,583.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29,348.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	29,859.36	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,072.85	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	29,845.71	9,090.11
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	14,074.72	67,884.87
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	316.83	15,033.43
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	293.41
XX	XXX 26XX 41X	Energy Utility Services	25,617.34	29,155.27
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	4,838.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	4,838.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,612.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	6,967.29
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	9,632.33
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	7,342.02	0.00	0.00	0.00	1,748.09
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	532.22	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	10.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			7,874.24	0.00	0.00	0.00	1,758.09

9,632.33

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	990.00	0.00	0.00	0.00	990.00
Land Improvements	19,323.00	0.00	0.00	0.00	19,323.00
Buildings	1,971,796.00	0.00	0.00	0.00	1,971,796.00
Machinery and Equipment	206,758.00	0.00	5,000.00	0.00	211,758.00
Totals at Historical Cost	2,198,867.00	0.00	5,000.00	0.00	2,203,867.00
Depreciation					
Improvement Accum	4,315.00	0.00	0.00	0.00	4,315.00
Building Accum	1,079,141.00	0.00	0.00	0.00	1,079,141.00
Machinery and Equipment Accum	168,547.00	0.00	0.00	0.00	168,547.00
Total Accumulated Depreciation	1,252,003.00	0.00	0.00	0.00	1,252,003.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	946,864.00	0.00	5,000.00	0.00	951,864.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	14,039.52	0.00	0.00	448.74	13,590.78	0.00	13,590.78
Other Post Employment Benefits	10,782.00	10,258.00	0.00	0.00	21,040.00	0.00	21,040.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	24,821.52	10,258.00	0.00	448.74	34,630.78	0.00	34,630.78

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	5,020.62	285.47	0.00	5,306.09
Net Pension - TRS	397,861.90	0.00	136,110.65	261,751.25